

Guide to Doing Business in New Orleans



City of New Orleans
Office of Economic Development
Mitchell J. Landrieu, Mayor
1340 Poydras Street, 10th Floor, New Orleans, LA 70112
(504) 658-4200 / (504) 658-4238 Fax
www.nola.gov

*Committed to spurring the growth of a diverse economy that creates good paying jobs and
provides equal access to economic prosperity.*

Revised 2010

CITY OF NEW ORLEANS



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INTRODUCTION

The Mayor's Office of Economic Development exists to spur the growth of a diverse economy that creates good-paying jobs and provides equal access to economic prosperity. We promote economic growth through several initiatives, development projects and incentive programs.

We connect people and businesses to opportunities by building and leveraging partnerships at home and abroad. We train and place our workforce. We retain and attract businesses. We provide programs to support equal business opportunities. We manage and market our City's assets and resources. We take pride in our City. We commit to service and aspire to excellence to improve the quality of life for all residents of New Orleans.

The following *Guide to Doing Business in New Orleans* is a comprehensive tool for people and/or companies with new or existing businesses in the City of New Orleans. The guide provides information on license & permitting, incorporating, funding, and state & federal economic development program information. In addition, the included Business Resource Guide lists companies, organizations, and entities dedicated to assisting businesses in every phase of development. Finally, in the Appendix you will find a compilation of forms that will be useful in organizing a business in the City of New Orleans. If after reading the *Guide to Doing Business in New Orleans* you feel the need for further assistance from the City of New Orleans, you may call the Office of Economic Development at (504) 658-4200.

Again, we are pleased that you have chosen the City of New Orleans as the home for your business. We are excited about your venture and its support in the growth of the City of New Orleans. The Office of Economic Development looks forward to helping you in all of your endeavors.

Warm Regards,

Aimee M. Quirk
Advisor to the Mayor for Economic Development
Office of Mayor Mitchell J. Landrieu
City of New Orleans

Contact Us:

Office of Economic Development
1340 Poydras Street, Suite 1000
New Orleans, LA 70112
Phone: (504) 658-4200
Fax: (504) 658-4238

CITY OF NEW ORLEANS

GUIDE TO DOING BUSINESS

Thank you for your interest in doing business in the City of New Orleans. New business means new jobs and greater opportunities to generate wealth for the citizens of New Orleans. We value your investment in this great city and are available to assist you in meeting your goal of starting and growing your business.

Occupational License Process:

Sole Proprietor:

1. Register your trade name (form #309) with the Louisiana Secretary of State (225) 925-4704/ <http://sos.louisiana.gov/tabid/814/Default.aspx> (optional)
2. Register your trade name locally by archiving an original notarized handwritten affidavit and at least one copy to the Civil District Notarial Archives Record Office (1340 Poydras Street, 5th Floor / (504) 568-8577 / <http://www.notarialarchives.org/>). Once the documents are returned to you, you will then record both with the Civil District Conveyance Division (1340 Poydras Street, 4th Floor / (504) 592-9170 / <http://www.oreanscdc.com/regcon.shtm>)
3. If you are not going to have employees, go to number 4. If you are going to have employees, now is the time to apply for your federal tax ID number (complete form SS-4 with the IRS, 1555 Poydras Street, 2nd Floor / (504) 558-3344/ (800) 829-4933 / <http://www.irs.gov>) and your state tax ID with the Louisiana Department of Revenue (contact the LDR at 1555 Poydras Street, Suite 2100 / (504) 568-5233/ (225) 219-7462 / <http://revenue.louisiana.gov>).
4. Once you have found a location to conduct business and before committing to any agreement, you have two (2) options: (1) apply for an occupational license with the City of New Orleans, Bureau of Revenue / 1300 Perdido Street, Room 1W15/ (504) 658-1666 / <http://www.nola.gov> (complete a revenue form, for commercial locations this form will be internally transferred to Safety & Permits and the process may take 5 to 10 business days. For home base businesses, you may deliver form to Safety & Permit in person for expedited service). Once you are notified or have approval from Safety & Permits, you will then return to the Bureau of Revenue with completed Revenue Form, a complete Schedule A, additional document (see State Requirement page 7) and applicable fee (see Permits/License Categories page 5). (2) Speak with the Safety & Permits zoning inspector on duty and seek advice on the zoning and any other applicable information (see section regarding zoning), if verbally approved proceed with instructions from #1.
5. Now you are ready to conduct business and provide your goods and services.

Partnership:

1. Register your partnership (form #342) with the Louisiana Secretary of State (225) 925-4704/ <http://sos.louisiana.gov/tabid/814/Default.aspx> (optional)
2. Register your partnership locally by archiving an original notarized handwritten affidavit and at least one copy to the Civil District Notarial Archives Record Office (1340 Poydras Street, 5th Floor / (504) 568-8577 / <http://www.notarialarchives.org/>). Once the documents are returned to you, you will then record both with the Civil District Conveyance Division (1340 Poydras Street, 4th Floor / (504) 592-9170 / <http://www.oreanscdc.com/regcon.shtm>)
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5. Now you are ready to conduct business and provide your goods and services.

Limited Liability Company / Foreign Limited Liability Company:

1. Register your limited liability company (form #365) or your foreign limited liability company (form #972) with the Louisiana Secretary of State (225) 925-4704/ <http://sos.louisiana.gov/tabid/814/Default.aspx>)
2. Register your partnership locally by archiving an original notarized handwritten affidavit and at least one copy to the Civil District Notarial Archives Record Office (1340 Poydras Street, 5th Floor / (504) 568-8577 / <http://www.notarialarchives.org/>). Once the documents are returned to you, you will then record both with the Civil District Conveyance Division (1340 Poydras Street, 4th Floor / (504) 592-9170 / <http://www.oreanscdc.com/regcon.shtm>)
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5. Now you are ready to conduct business and provide your goods and services.

Corporation / Foreign Corporation:

1. Register your corporation (form #399) or your foreign limited liability company (form #326) with the Louisiana Secretary of State (225) 925-4704/ <http://sos.louisiana.gov/tabid/814/Default.aspx>)
2. Register your partnership locally by archiving an original notarized handwritten affidavit and at least one copy to the Civil District Notarial Archives Record Office (1340 Poydras Street, 5th Floor / (504) 568-8577 / <http://www.notarialarchives.org/>). Once the documents are returned to you, you will then record both with the Civil District Conveyance Division (1340 Poydras Street, 4th Floor / (504) 592-9170 / <http://www.oreanscdc.com/regcon.shtm>)
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5. Now you are ready to conduct business and provide your goods and services.

KEY AGENCIES

City Planning Commission

The City Planning Commission is the governing body that writes and recommends adjustments to the New Orleans Comprehensive Zoning Ordinance. It also handles zoning and map changes, conditional use applications, interim zoning districts, and subdivisions. The City Planning Commission makes recommendations on land use issues to the City Council. For more information, call (504) 658-7000/7033 / www.nola.gov.

Safety & Permits

The Department of Safety & Permits issues building, electrical and mechanical (including air-conditioning, refrigeration and gas) permits. They determine if commercial and residential structures meet all Zoning, Building and Life Safety codes through the plan review process and inspections. Before your Occupational and/or ABO (Alcohol Beverage Outlet) License can be approved, Safety and Permits must approve the zoning. Home-based businesses must also receive zoning approval before you receive your Certificate of Occupancy. For information call (504) 658-7125 / www.nola.gov.

The Vieux Carre Commission (VCC)

For any new business attempting to locate in the Vieux Carre, the historic area also known as the French Quarter, contact should be made with the Vieux Carre Commission (VCC) as part of the business's pursuit of needed licenses & permits in conjunction with the Bureau of Revenue and the Dept. of Safety & Permits. VCC permits are required for any/every alteration to a building's exterior, whether or not such work is visible from the street. Examples of these permits may be as insignificant as minor painting or as extensive as a comprehensive building renovation ... or possibly just the simple approval to hang a sign.

The VCC's jurisdiction includes the property bounded by Iberville St., N. Rampart St., Esplanade Ave., and the Mississippi River. In addition to the regulation of physical changes and the issuance of permits, the VCC coordinates with other departments and agencies in the evaluation of an occupational licenses and a variety of other special permits for all French Quarter establishments. For more information, contact the staff of the VCC at (504) 658-1420 / www.nola.gov.

The Historic District Landmark Commission (HDLC)

Any business activity that will involve maintenance and repair, altering the appearance of a building, major alterations and additions to an existing building, new construction or demolition of a building within a designated Historic District may be subject to review by the HDLC. To find out if the proposed site of your business activity falls within such an area contact the HDLC at (504) 658-7040 / www.nola.gov.

The Ground Transportation Bureau

The Ground Transportation Bureau is responsible for the regulation of the City's for-hire ground transportation industry, tour guides, and tour planners. This includes the inspection of all vehicles, the issuance of permits, and if applicable a Certificate of Public Necessity and Convenience (CPNC) to all owners and/or operators of transportation vehicles (taxicabs, carriages, tour buses, non emergency medical, courtesy and limousine services) operating within the City. For more information call (504) 658-7102 / www.nola.gov.

Supplier Diversity

The City of New Orleans implements a State and Local Disadvantaged Business Enterprise Program (SLDBE) as a race and gender neutral program to provide for the participation of businesses owned by socially and economically disadvantaged persons to participate in contracting opportunities with the City of New Orleans. In 2003, the City of New Orleans joined with the New Orleans Aviation Board (NOAB) and the Sewerage & Water Board of New Orleans (SWB) in a cooperative agreement in the SLDBE Program. If your firm is currently certified through the NOAB SLDBE Program or the S&WB SLDBE Program or if you have submitted a SLDBE Program application to either agency, you do not have to complete the City's SLDBE Program application.

Supplier Diversity's goal is to improve the overall economic vitality of the City of New Orleans by benefiting those businesses that are socially and economically disadvantaged. Supplier Diversity maintains a listing of certified socially and economically disadvantaged businesses for inclusion in professional service and construction projects and also ensures their utilization. The City of New Orleans will certify businesses which are at least fifty-one percent (51%) owned and controlled by persons who are socially and economically disadvantaged. All firms wishing to become certified as a SLDBE must complete and submit an application, supporting documentation, pass an on-site visit and be approved by the combined SLDBE Panel. For more information, call (504) 658-4200 / www.nola.gov.

Film Commission

The Office of Film and Video acts as a liaison between production companies and the City of New Orleans. This includes providing production companies with permitting assistance and also connecting them with local businesses that may provide the goods and services they need to make their project a success. Film and video projects need a wide range of supplies and services such as: lodging, hardware, props, transportation, and much more. The Office of Film and Video invites local businesses interested in servicing the film industry to log onto www.filmneworleans.org and register on our Crew and Resources Database. For more information, call (504) 658-4200

JOB1 Workforce Development

The goal of JOB1 is to provide employers with a skilled workforce and to link job seekers to employment that leads to self-sufficiency. Services are funded by the Louisiana Department of Labor under the Workforce Investment Act (WIA), and are provided through the JOB1 Business and Career Solutions Centers. Job Seekers can go to a JOB1 Business and Career Solutions Center to receive job placement assistance, resume writing assistance, access to computer and internet services, access to a fax machine, work-readiness workshops, and basic computer training. Employers can go to the JOB1 Business and Career Solutions Center to receive assistance with employer recruitment, access to labor market information, and to utilize space for recruitment. For more information, call (504) 658-4500 / www.nola.gov.

ZONING REQUIREMENTS

The City of New Orleans's Comprehensive Zoning Ordinance regulates the location of various types of land uses involving different types of businesses. A business may not operate at a certain location unless the type of business is permitted by the Zoning Ordinance. A Certificate of Occupancy, issued by the Department of Safety and Permits, may be required prior to licensing of a business (see the section on Building Permits and Certificates of Occupancy below). If you are unsure as to whether your proposed business can operate at a certain location and would like further assistance on zoning-related issues, please visit the Department of Safety and Permits (City Hall, 1300 Perdido Street, Room 7E05 – 504-658-7125).

The New Orleans Comprehensive Zoning Ordinance classifies uses as either "Permitted," "Accessory" or "Conditional" within each of the zoning districts. Uses classified as "Conditional" require public hearings in front of both the City Planning Commission and the City Council, with the final decision resting with the City Council.

The following list gives brief descriptions of the City's various zoning districts where commercial uses are permitted. These brief descriptions are only intended as a guide and you should check with the Zoning Administration Division of Safety and Permits to ensure that your type of business is permitted at your proposed location.

Retail, Office and Restaurant uses are generally permitted in the following Districts:

B-1, B-2, LB-1, LB-2: The purpose of these districts are to provide primarily for retail shopping and personal service uses to be developed either as a unit or in individual parcels, to serve the needs of a relatively small area, primarily nearby low- and medium-density residential areas.

B-1A: The purpose of this district is to provide primarily for convenient retail uses, selected personal uses, and professional offices to serve the needs of surrounding residential areas. The district is intended for application in the older developed areas where there exists a grouping of commercial uses within the district and where residential areas are in close proximity.

C-1, C-2, LC: The purpose of these districts are to provide sufficient space in appropriate locations for a wide variety of commercial and miscellaneous service activities, generally serving a wide area and located particularly along certain existing major thoroughfares where a general mixture of commercial and service activity now exists. The districts are intended for application in intensely developed areas.

C-1A: The purpose of this district is to provide for a wide variety of commercial, miscellaneous service activities and residential uses, generally serving a wide area and located particularly along certain existing major thoroughfares where a general mixture of commercial, service and residential activities now exist. The district is intended for application in older developed areas of the City.

CBD-1 through -8: The purposes of these districts are to provide a mixture of general office, retail and food-service uses in the Central Business District.

Office and related uses are generally permitted in the following Districts:

MS: The purpose of this district is to encourage an appropriate grouping of medical service facilities. In most cases, the district would include a hospital or group of hospitals as the center for such hospital-related service as offices, drugstores, restaurants and shops.

RO and RO-1: The purpose of these districts are to create an environment especially suited to a group of professional, general administrative, and general sales offices, together with certain commercial uses primarily to serve employees in the district.

Industrial and Manufacturing uses are generally permitted in the following Districts:

MU-A: The purpose of this district is to provide for a wide variety of uses in the older industrial and warehousing areas of the City. The district encourages adaptive reuse of large, older structures for mixed-use development, which could include commercial, office, residential and certain light manufacturing uses.

LI: The purpose of this district is to provide for a wide variety of light manufacturing, fabricating, processing, wholesale distributing and warehousing uses appropriately located near or adjacent to major thoroughfares or railroads for access.

HI: The purpose of this district is to provide for industrial operations of all types.

Some **Historic Districts** have specialized zoning districts that relate specifically to those areas, these areas include the Vieux Carré and the Historic Marigny and Tremé areas. The commercial zoning designations in those areas are: **VCC-1, VCC-2, VCE, VCE-1, VCS, HMC-1, HMC-2, and HMLI.**

The Comprehensive Zoning Ordinance also regulates building heights, floor areas, lot coverage, setbacks and required yard areas, parking, signs, loading requirements and landscaping. Owners of lots and buildings which are in conflict with the standards of the Zoning Ordinance may, in some instances, apply for a “variance” through the Board of Zoning Adjustments.

In addition to the Zoning Districts, there are also various overlay districts that can impact the permissible uses in a zoning district, but also include supplemental standards that relate to design, landscaping, signage, and setbacks. All development within the design corridors is subject to review by the staff of the City Planning Commission.

On occasion, the City Council may impose temporary moratoria or interim zoning districts which can impact the allowable use in a particular location. It is important to verify with the Department of Safety and Permits if a temporary moratorium or interim zoning district impact your proposed location.

In rare instances, existing businesses may be located within residential areas or in a district that does not otherwise allow for the specific type of business, these businesses are called “non-conforming uses.” This most often happens where an existing business is located in an area that is rezoned from commercial to residential. Please be aware that there are very strict regulations that govern non-conforming uses, the most important being that if the building is vacant for 6-months or longer, the ability to use the building for a business will be lost and a new business would not be allowed to open.

The Department of Safety and Permits can verify that a proposed use is permitted in a certain location. Remember, it is very important to verify zoning requirements and regulations with the Department of Safety and Permits before you sign a lease, purchase a property or make any improvements. For more information, please visit:

Zoning Administration Division
Safety and Permits
City Hall – Civic Center
1300 Perdido St., Room 7E05
New Orleans, LA 70112
(504) 658-7125/ www.nola.gov
Monday-Friday: 8:00am-6:00pm

SITE CONSIDERATIONS

When choosing a location for a business, consider the nature of your service or product and who your customers will be. Consider the area you would like to serve.

Commercial
Industrial

Seasonal
Residential

Tourist
Educational or Institutional

Retail businesses usually desire to select a location where there is a lot of walk-in trade. Therefore, desired locations may include: a shopping center or a main street. Wholesalers, distributors and manufacturers need more space at lower cost per square foot, require less visibility and also need truck or loading access. Business and professional services tend to look for office buildings, professional centers or upper floors above retail businesses. In selecting a location, consider these factors in addition to zoning:

Cost or Rent for Space
Visibility
Compatibility with Nearby Businesses
Loading Space

Parking for Employees
Highway, Street or Walk-in Access
Image
Parking for Customers

For information on specific commercial areas in the parish contact one of the following agencies.

- 1) University of New Orleans Real Estate Market Data (504) 280-6739
- 2) Local Commercial Real Estate Agencies

BUILDING PERMITS AND CERTIFICATE OF OCCUPANCY

All new construction and most alterations and renovations require a Building Permit from the Department of Safety and Permits. In addition to the Building Permit Application form, which may be obtained from the Department of Safety and Permits, most commercial projects require two (2) sets plans, prepared by and Architect or Civil Engineer and bearing their original stamp, to be submitted for review by the Plan Review Division of the Department of Safety and Permits. Applications for Building Permits may be made through the Permit Processing Division of the Department of Safety & Permits.

The fee associated with obtaining a building permit is as follows:

\$60 base application fee + \$5 per \$1,000 of construction cost (total cost x .005)

If your project requires Plan Review, that is, if your project required stamped plans to be submitted there is an additional charge:

\$1 per \$1,000 of construction cost (total cost x .001) or \$60, whichever is greater

All required inspections are included in these fees; however, there will be additional charges if electrical or mechanical permits are required.

If a project requires plan review, please anticipate approximately 30-days for the review to be completed. Once your Building Permit is approved the work may begin.

Periodic inspections may be required depending on the scope of work to be performed, please consult with the Building Inspection Division to determine if inspections are required. Once the permitted work is complete, contact the Building Inspection Division to schedule a Final Inspection; once the Final Inspection has been successfully completed a Certificate of Occupancy will be issued. This Certificate of Occupancy allows your building to officially be occupied by your proposed use.

It may be necessary to obtain a new Certificate of Occupancy on an existing building if the use of the space changes, the building has been vacant for 6-months or more, or the building does not meet current code standards. If all that is required is a new Certificate of Occupancy, the fee is \$190 and the application for the Certificate of Occupancy may be made through the Permit Processing Division of the Department of Safety & Permits. Following application for the Certificate of Occupancy, a final inspection must be scheduled through the Building Inspection Division to have the final Certificate of Occupancy issued for the structure.

The Certificate of Occupancy ensures that your location complies with all current zoning and building code regulations. An inspection of the premises is required when a Certificate of Occupancy is issued or when the occupant of a building changes. Please note that an inspection will not be made unless:

- The applicant or a representative is present at the location
- Utility services are established and operating
- All equipment has been installed and connected

Please be aware that compliance is ultimately your responsibility. Before finalizing any purchase or lease agreement, it is important to determine what, if any, repairs are required and agree on which party is responsible for the cost.

For more information or to apply for a Building Permit or Certificate of Occupancy, please visit:

Permit Processing Division
Safety and Permits
City Hall – Civic Center
1300 Perdido St., Room 7E05
New Orleans, LA 70112
(504) 658-7125 / www.nola.gov.
Monday-Friday: 8:00am-6:00pm

HOME OCCUPATIONS

The City of New Orleans permits individuals to operate certain kinds of businesses within their homes, with certain limitations. Home Based Business owners are required to secure a Certificate of Occupancy and an Occupational License for the Home Based Business prior to the commencement of operation.

The process to license a Home Based Business begins with the Bureau of Revenue in the Department of Finance. There, you will receive a “Revenue Form” which must be brought to the Department of Safety and Permits for approval, at the same time you must obtain a Certificate of Occupancy for the use from the Department of Safety and Permits.

To obtain a Certificate of Occupancy for a Home Based Business, two (2) forms are required – the “Revenue Form” from the Bureau of Revenue and a “Acknowledgement of Limitations for Home Occupations” form, which may be obtained through the Department of Safety and Permits. In addition to these documents, there is a one-time fee of \$190 for the Certificate of Occupancy. The cost of the Occupational License in the Bureau of Revenue is \$50.

Examples of permitted home occupations include: grass cutting, consulting, contracting, professional office (i.e. attorneys, accountants) which operate by appointment only, musician and clothing alterations. There are limitations on home occupations, as follows:

- **Signs are limited to one (1) square foot in area.**
- **Displays and retail sales of merchandise is not allowed.**
- **Only residents of the home may be employed in the home.**
- **The business may occupy up to 15% of the total living area of the home.**
- **Storage of inventory or commercial vehicles (over one ton) is not permitted.**

Additional regulations may apply to your proposed home occupation, please contact the Zoning Administration Division of the Department of Safety and Permits (504) 658-7125 for more information.

Safety & Permits

City Hall, Suite 7E05
1300 Perdido Street, New Orleans, LA 70112
(504) 658-7125 / www.nola.gov
Monday – Friday / 8:00 a.m. – 6:00 p.m.

STATE LICENSING REQUIREMENTS

Many businesses operating within the City of New Orleans must meet both state and local requirements before being granted a license to operate. Several types of businesses are required to meet state requirements in such areas as health, fire safety, labor, and taxes. Some common examples of businesses needing to meet state requirements:

(a) Landscape Architects **(b)** Nursing Home Lawn & Garden Services **(c)** Residential Care Center **(d)** Tree Services & Ornamental **(e)** Hospital **(f)** Retail Motor Vehicles (New & Used) **(g)** Psychiatric Hospital **(h)** Cafeteria/Restaurant **(i)** Rehabilitation Center **(j)** Catering **(k)** Adult Day Care Center **(l)** Coffee House **(m)** Day Care Center **(n)** Fast Food Restaurant **(o)** Nursery School **(p)** Small & Large Group Homes **(q)** Hotel / Motel **(r)** Any business involving the sale of alcohol **(s)** Tourist Guides **(t)** Rooming & Boarding House **(u)** Social Services

To find out if your business needs to obtain any kind of state licensing please contact:

Secretary of State

Jay Dardenne
“Office of GeauxBiz”
Post Office Box 94125, Baton Rouge, LA 70804-9125
(225) 925-4584 / www.GeauxBiz.com
Monday – Friday / 8:00 a.m. – 4:30 p.m.

BUSINESS STRUCTURES

INFORMATION PROVIDED BY SBA (NOT INTENDED AS LEGAL ADVICE)

(http://www.sba.gov/smallbusinessplanner/start/choosestructure/start_forms_ownership.html)

Sole Proprietorship

The sole proprietorship is a simple, informal structure that is inexpensive to form; it is usually owned by a single person or a marital community. The owner operates the business, is personally liable for all business debts, can freely transfer all or part of the business, and can report profit or loss on personal income tax returns. The vast majority of small businesses start out as sole proprietorships. These firms are owned by one person, usually the individual who has day-to-day responsibilities for running the business. Sole proprietors own all the assets of the business and the profits generated by it. They also assume complete responsibility for any of its liabilities or debts. In the eyes of the law and the public, you are one in the same with the business.

Advantages of a Sole Proprietorship

- Easiest and least expensive form of ownership to organize.
- Sole proprietors are in complete control, and within the parameters of the law, may make decisions as they see fit.
- Sole proprietors receive all income generated by the business to keep or reinvest.
- Profits from the business flow directly to the owner's personal tax return.
- The business is easy to dissolve, if desired.

Disadvantages of a Sole Proprietorship

- Sole proprietors have unlimited liability and are legally responsible for all debts against the business. Their business and personal assets are at risk.
- May be at a disadvantage in raising funds and are often limited to using funds from personal savings or consumer loans.
- May have a hard time attracting high-caliber employees or those that are motivated by the opportunity to own a part of the business.
- Some employee benefits such as owner's medical insurance premiums are not directly deductible from business income (only partially deductible as an adjustment to income).

Limited Liability Company (LLC)

The LLC is generally considered advantageous for small businesses because it combines the limited personal liability feature of a corporation with the tax advantages of a partnership and sole proprietorship. Profits and losses can be passed through the company to its members or the LLC can elect to be taxed like a corporation. LLCs do not have stock and are not required to observe corporate formalities. Owners are called members, and the LLC is managed by these members or by appointed managers. The LLC is a relatively new type of hybrid business structure that is now permissible in most states. It is designed to provide the limited liability features of a corporation and the tax efficiencies and operational flexibility of a partnership. Formation is more complex and formal than that of a general partnership.

The owners are members, and the duration of the LLC is usually determined when the organization papers are filed. The time limit can be continued, if desired, by a vote of the members at the time of expiration. LLCs must not have more than two of the four characteristics that define corporations: Limited liability to the extent of assets, continuity of life, centralization of management, and free transferability of ownership interests.

General Partnership

Partnerships are inexpensive to form; they require an agreement between two or more individuals or entities to jointly own and operate a business. Profit, loss, and managerial duties are shared among the partners, and

each partner is personally liable for partnership debts. Partnerships do not pay taxes, but must file an informational return; individual partners report their share of profits and losses on their personal return. Short-term partnerships are also known as joint ventures. In a Partnership, two or more people share ownership of a single business. Like proprietorships, the law does not distinguish between the business and its owners. The partners should have a legal agreement that sets forth how decisions will be made, profits will be shared, disputes will be resolved, how future partners will be admitted to the partnership, how partners can be bought out, and what steps will be taken to dissolve the partnership when needed. Yes, it's hard to think about a breakup when the business is just getting started, but many partnerships split up at crisis times, and unless there is a defined process, there will be even greater problems. They also must decide up-front how much time and capital each will contribute, etc.

Advantages of a Partnership

- Partnerships are relatively easy to establish; however time should be invested in developing the partnership agreement.
- With more than one owner, the ability to raise funds may be increased.
- The profits from the business flow directly through to the partners' personal tax returns.
- Prospective employees may be attracted to the business if given the incentive to become a partner.
- The business usually will benefit from partners who have complementary skills.

Disadvantages of a Partnership

- Partners are jointly and individually liable for the actions of the other partners.
- Profits must be shared with others.
- Since decisions are shared, disagreements can occur.
- Some employee benefits are not deductible from business income on tax returns.
- The partnership may have a limited life; it may end upon the withdrawal or death of a partner.

Types of Partnerships that should be considered:

1. General Partnership
Partners divide responsibility for management and liability as well as the shares of profit or loss according to their internal agreement. Equal shares are assumed unless there is a written agreement that states differently.
2. Limited Partnership and Partnership with limited liability
Limited means that most of the partners have limited liability (to the extent of their investment) as well as limited input regarding management decisions, which generally encourages investors for short-term projects or for investing in capital assets. This form of ownership is not often used for operating retail or service businesses. Forming a limited partnership is more complex and formal than that of a general partnership.
3. Joint Venture
Acts like a general partnership, but is clearly for a limited period of time or a single project. If the partners in a joint venture repeat the activity, they will be recognized as an ongoing partnership and will have to file as such as well as distribute accumulated partnership assets upon dissolution of the entity.

C Corporation (Inc. or Ltd.)

This is a complex business structure with more startup costs than many other forms. A corporation is a legal entity separate from its owners, who own shares of stock in the company. Corporations can be created for profit or nonprofit purposes and may be subject to increased licensing fees and government regulation than other structures. Profits are taxed both at the corporate level and again when distributed to shareholders.

Shareholders are not personally liable for corporate obligations unless corporate formalities have not been observed; such formalities provide evidence that the corporation is a separate legal entity from its

shareholders. Failure to do so may open the shareholders to liability of the corporation's debts. Corporate formalities include:

- issuing stock certificates
- holding annual meetings
- recording the minutes of the meetings
- electing directors or ratifying the status of existing directors

Corporations should always be assisted by a qualified attorney.

A corporation chartered by the state in which it is headquartered is considered by law to be a unique entity, separate and apart from those who own it. A corporation can be taxed, it can be sued, and it can enter into contractual agreements. The owners of a corporation are its shareholders. The shareholders elect a board of directors to oversee the major policies and decisions. The corporation has a life of its own and does not dissolve when ownership changes.

Advantages of a Corporation

- Shareholders have limited liability for the corporation's debts or judgments against the corporations.
- Generally, shareholders can only be held accountable for their investment in stock of the company. (Note however, that officers can be held personally liable for their actions, such as the failure to withhold and pay employment taxes.)
- Corporations can raise additional funds through the sale of stock.
- A corporation may deduct the cost of benefits it provides to officers and employees.
- Can elect S corporation status if certain requirements are met. This election enables company to be taxed similar to a partnership.

Disadvantages of a Corporation

- The process of incorporation requires more time and money than other forms of organization.
- Corporations are monitored by federal, state and some local agencies, and as a result may have more paperwork to comply with regulations.
- Incorporating may result in higher overall taxes. Dividends paid to shareholders are not deductible from business income; thus it can be taxed twice.

Sub Chapter S Corporation (Inc. or Ltd.)

This structure is identical to the C Corporation in many ways, but offers avoidance of double taxation. If a corporation qualifies for S status with the IRS, it is taxed like a partnership; the corporation is not taxed, but the income flows through to shareholders who report the income on their individual returns. A tax election only; this election enables the shareholder to treat the earnings and profits as distributions and have them pass through directly to their personal tax return. The catch here is that the shareholder, if working for the company, and if there is a profit, must pay him/herself wages, and must meet standards of "reasonable compensation". This can vary by geographical region as well as occupation, but the basic rule is to pay yourself what you would have to pay someone to do your job, as long as there is enough profit. If you do not do this, the IRS can reclassify all of the earnings and profit as wages, and you will be liable for all of the payroll taxes on the total amount.

Additionally, the Secretary of State offers a variety of services that can assist potential business owners get all the information they need to embark upon a successful business venture. The Secretary of State can supply information on:

- Where to go for help and advice for state and quasi-governmental agencies which help individuals develop businesses.
- Filing for all corporate documents, including filing for trade names, trademarks, limited liability companies and registered partnerships.

For more information or a listing of the full range of services offered by the Louisiana Secretary of State contact:

Secretary of State
Todd Schedler
“Office of GeauxBiz”
Post Office Box 94125, Baton Rouge, LA 70804-9125
(225) 925-4584 / www.GeauxBiz.com
Monday – Friday / 8:00 a.m. – 4:30 p.m.

RECORDING YOUR BUSINESS NAME

The Conveyance Division/Orleans Parish Civil District Clerk of Court can help you to record the name under which your business entity will operate. They will assist you by performing a name search to ensure that no other business entity in the New Orleans area is currently using the same name. For further information on how to record your business name, contact the Conveyance Division/Orleans Parish Civil District Clerk of Court, 1340 Poydras Street, 4th Floor, New Orleans, LA 70112, at (504) 592-9170. Monday - Friday

Please be aware that the name search conducted by the Conveyance Division/Orleans Parish Civil District Clerk of Court is for the New Orleans area only. The Secretary of State also provides a similar service for the entire State of Louisiana. For more information contact the Secretary of State at (225) 925-4704.

TAX IDENTIFICATION NUMBERS

INFORMATION PROVIDED BY IRS / <http://www.irs.gov/businesses/small/article/0,,id=97872,00.html>

A **Federal** employer identification number (EIN), is also known as a taxpayer identification number (TIN).

Do You Need an EIN?

You will need an EIN if you answer “Yes” to any of the following questions.

1. Do you have employees?
2. Do you operate your business as a corporation or a partnership?
3. Do you file any of these tax returns: Employment, Excise, or Alcohol, Tobacco and Firearms?
4. Do you withhold taxes on income, other than wages, paid to a non-resident alien?
5. Do you have a Keogh plan?
6. Are you involved with any of the following types of organizations?
 - Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns
 - Estates
 - Real estate mortgage investment conduits
 - Non-profit organizations
 - Farmers' cooperatives
 - Plan administrators

To obtain more information contact:

Internal Revenue Service
1555 Poydras Street, 2nd Floor
New Orleans, LA 70112

(800) 829-4933 / (800) 829-1040 / www.irs.gov
Monday – Friday / 8:30 a.m. – 4:30 p.m.

A **Louisiana State** tax Identification number is needed for (a) The sale of tangible personal property in this state (b) The use, consumption, distribution, or storage for use or consumption in this state of any tangible personal property (c) The lease or rental within this state of any item or article of tangible personal property and (d) The sales of certain services as defined in Revised Statute 47:301(14). Those services are the furnishing of sleeping rooms by hotels; the sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities; the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing and over printing; the furnishing of laundry, cleaning, pressing, and dyeing services; the furnishing of cold storage space and the preparation of property for such storage; the furnishing of repairs to tangible personal property; and the furnishing of intrastate telecommunications services. All sales, use, consumption, distribution, storage for use or consumption, leases, and rentals of tangible personal property are taxable, unless an exemption or exclusion is provided by law for a particular transaction. In the case of service transactions, only the particular transactions enumerated in the law are taxable. To obtain more information contact:

Louisiana Department of Revenue

1555 Poydras St. Suite 2100

New Orleans, LA 70112-3707

(504) 568-5233 / 225-219-7318 / <http://revenue.louisiana.gov>

Wednesday only / 8:00 a.m. 12:00 p.m. walk-ins or 1:00 p.m. – 4:00 p.m. by scheduled appointments only

PERMIT/LICENSE CATEGORIES

These instructions are intended to provide a summary of information concerning some of the most common permit or local tax liabilities and filing requirements for businesses. Please review these tax/license categories to familiarize yourself with local tax requirements.

Occupational License

Each person pursuing any trade, profession, vocation, calling or business located or operating within this city, unless exempt by city law, is required to file annually for an Occupational License and pay a license tax.

Sec. 150-969. Businesses where licenses are based on flat fees.

The following types of business shall obtain an annual license based on the flat fee designated hereafter.

(j) *All other businesses.* For all businesses not otherwise covered by or specifically exempted under this article, including, but not limited, to printers, lithographers, attorneys-at-law, accountants, oculists, physicians, osteopaths, dentists, chiropractors, bacteriologists, veterinarians, chemists, architects, and civil, mechanical, chemical, or electrical engineers engaged in the practice of their profession as an individual, or as a firm, partnership, or corporation, the license shall be 0.10 percent of the annual gross receipts for professional fees for services rendered by the taxpayer, with a minimum tax of \$50.00 and a maximum tax of \$2,000.00. The tax levied herein shall be levied only on the business and not separately on any individual who is employed by or is a member of the taxpayer which conducts its business as a firm, partnership, or corporation.

The Occupational License tax is based on a sliding scale according to the revenue generated by the business. A new business must pay a tentative tax equivalent to the minimum tax associated with the scale for that type of business. Most licenses are an initial fee of \$50.00. After a month or so of operation, the business will receive an Amended Application from the City. Its purpose is to compute the balance of the tax, if any, due to the City for the year.

Sales and Use Tax

Businesses are required to file and remit appropriate sales taxes by the 20th of the month following the period covered for any of the following transactions which are taxable under the Sales and Use Tax Ordinances of the City of New Orleans:

- The sale of tangible personal property at retail in this city
- The use, consumption, distribution, or storage for use or consumption in this city of any tangible personal property
- The lease or rental within this city of any item or article of tangible property
- The sale of services as defined in the Code of the City of New Orleans.

Chain Store License

Each person engaged in the business of operating or maintaining as part of a group or chain, any store or stores in this city where goods, wares, merchandise or commodities of every description whatsoever are sold or offered for sale at retail under the same general management, supervision, ownership and/or control, commonly known as branch or chain stores is required to file annually for a Chain Store license and pay a license tax. This license tax is in addition to any other license and/or taxes prescribed or authorized under the laws of the City of New Orleans.

Mayorality Permits

Mayorality Permits, rather than occupational licenses, cover a variety of business activities which are not permanent in nature, or are conducted on public property. A Mayorality Permit for places of amusement is required. The telephone numbers are (504) 658-1674 and (504) 658-1666 / www.nola.gov. These include: mobile vendors, special events, garage sales, small bed and breakfasts (5 rooms or less), Mardi Gras activity, etc. For more information on how to apply for any of the above, please call the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1695 / www.nola.gov. Monday – Friday/9:00 a.m. – 5:00 p.m.

Alcoholic Beverage Permits

All prospective business owners falling into the following categories are advised to apply with the Department of Finance/Alcohol and Beverage Division for all necessary licenses/permits, including the occupational license, as a part of meeting the requirements for a liquor license. For more information contact the Department of Finance/Alcohol and Beverage Division, located at 1300 Perdido Street, Room 1W15, New Orleans, LA 70112, (504) 658-1674 / www.nola.gov. Monday – Friday/9:00 a.m. – 5:00 p.m. A State license is also required.

- Anyone attempting or offering to sell alcoholic beverages
- Anyone importing or exporting alcoholic beverages
- Anyone manufacturing, distilling or rectifying alcoholic beverages
- Anyone who has in their possession alcoholic beverages for sale, handling, storage or distribution at wholesale or retail

Special Annual Operating License

Any person or entity transacting or engaging in any business or profession who does not have a place of business within Orleans Parish. Such a transient or foreign business shall have obtained a special annual operating license, in lieu of the occupational license. For more information contact the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1637 or salestax@cityofno.com for information on the amusement tax. All Special Event Permit requests must be submitted at least thirty (30) days prior to the event to ensure issuance.

Please note that this represents a partial list of tax/license categories. For a complete listing of all tax/license categories, tax law information and tax rates, please contact the Department of Finance/Bureau of Revenue at (504) 658-1666 / (504) 658-1695 / www.nola.gov.

LOAN PROGRAMS AND FINANCING RESOURCES

The following programs are offered to new and expanding businesses by **Regional Loan Corporation (RLC)/Business Resource Capital**. For more information visit in person at 330 Camp Street, New Orleans, LA 70130, visit online at www.rlbsbidco.com or by phone at (504) 524-6172.

SBA 504 Fixed Asset Acquisition Loan Program

Eligible Loan Purposes: (1) Land acquisition and improvements (2) Purchase and/or renovate existing building (3) New construction (4) Equipment, furniture and fixtures (5) Project professional fees (6) Interested and points in interim loan (7) Equipment relocation and (7) Available throughout Louisiana

Typical financing structure: (1) Bank – 50% (2) RLC/SBA – 40% (3) Borrower Injection – 10% (Borrower injection is increased by 5% if business is new business, or special purpose asset purpose asset purchased, 10% if both).

Advantages of SBA 504 financing: (1) *Fixed* rate for the term of the loan, normally below bank rates; no interest rate risk on SBA portion of the debt. (2) 20 year term on real estate (3) 10 year term on equipment (4) Preservation of capital due to low equity injection requirements (4) Most project fees (closing cost, appraisal and environmental fees, architect fees) can be financed (5) SBA Loan Amounts up to \$1.5 to \$2.0 million, \$4.0 million for manufactures

EDA (Economic Development Administration) & LED (Louisiana Economic Development) Revolving Loan Funds

Eligible Loan Purposes: (1) Asset purchases (land and buildings, machinery, equipment, furniture, fixtures) (2) Plant construction, expansion or leasehold improvements (some restrictions apply) (3) Inventory (4) Working capital and professional fees

Advantages: (1) Loan amounts from \$10,000 to \$250,000 (2) Fixed, below prime interest rates, (currently at 4.25%), with five to ten year repayment terms, longer on real estate (3) Minimal equity requirements (4) Subordinate collateral positions acceptable

Business Resource Capital Specialty BIDCO, Inc.

Eligible Loan Purposes: (1) SBA Preferred Lender (2) Real estate acquisition, construction, and leasehold improvements (3) Machinery, equipment, furniture and fixtures (4) Inventory (5) Franchise Fees (6) Business acquisitions and buy-outs (7) Working capital (8) Marketing plan implementation

The United States Small Business Administration (SBA) operates several loan and financing programs. For more information contact the SBA at (800) 8-ASK-SBA or (202) 205-7064 fax.

U.S. Small Business Administration, Section (504) Certified Development Company Program - The U.S. Small Business Administration (SBA) provides long-term financing to small businesses through its Certified Development Company Program. The program makes loans available for acquiring land,

buildings, machinery and equipment, and for building, modernizing, renovating or restoring existing facilities and sites.

Small General Contractor Loans

The U.S. Small Business Administration (SBA) makes regular business loans to small general contractors to finance construction or renovation of residential or commercial buildings that will be offered for sale. These loans are available only under the guaranty loan program.

Handicapped Assistance Loans

Disabled individuals and public or private nonprofit organizations for the employment of the handicapped can get U.S. Small Business Administration (SBA) financing for starting, acquiring or operating a small business. The loans are available under the Handicapped Assistance Loan Program.

CAPLines Loan Program

CAPLines is the U.S. Small Business Administration's umbrella lending program that helps small businesses meet their short-term and cyclical working-capital needs. For more information: The SBA has offices located throughout the U.S. For the one nearest you, look under "U.S. Government" in your telephone directory, or call the SBA Answer Desk at (800) 8-ASK-SBA or (202) 205-7064 (fax)

Industrial Development Board (IDB Financing)

The Industrial Development Board of the City of New Orleans, Louisiana, Inc. (the "Board") was created in 1972 by the Council of the City of New Orleans to promote the retention, expansion and attraction of business and commercial enterprises in Orleans Parish and to expand employment opportunities.

Assistance is provided through the issuance of long-term, fixed-asset, taxable and tax-exempt revenue bonds generally in the amount of \$500,000 or more to acquire land, to construct, purchase or renovate buildings, and to acquire and install machinery and equipment.

The Board can issue bonds without the necessity of calling a public bond election or having a public sale of bonds. Financing projects by the Board often can be accomplished at lower interest rates and better terms than those obtainable from a conventional financing. Although there are additional costs required to secure tax-exempt revenue bond financing, which would not be incurred in a conventional financing, significant savings in total financing costs can be achieved and many of the associated fees can be paid from the proceeds of the bonds.

Additionally, with respect to projects that provide substantial benefits to the City of New Orleans, the Board can also enter into transactions that reduce property tax liability.

The Division of Economic Development, Office of Urban Development of the City of New Orleans works closely with the Board and encourages contact to assist interested parties. For further information please feel free to contact the Director of Urban Development at (504) 220-7584.

TAX INCENTIVES

Louisiana Economic Development Corporation

The Louisiana Economic Development Corporation manages several financing programs for business development which include:

Small Business Loan Program provides loan guarantees and participations to banks in order to facilitate capital accessibility for businesses. Guarantees may range up to 75% of the loan amount, not to exceed a maximum of \$1.5 million. Loan participations of up to 40% are also available.

Quality Jobs Program provides a 5 percent or 6 percent rebate on annual payroll expenses for up to 10 years, and either a 4 percent sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5 percent. A project must create at least 5 jobs, and there are no minimum investment requirements.

Louisiana FastStart™ provides customized workforce recruitment, screening and training to new and expanding companies – all at no cost. Any manufacturing, corporate headquarters, warehouse and distribution, research and development or other strategic facility must create at least 15 jobs. Service providers must create at least 50 jobs.

Industrial Tax Exemption Program provides a 100% property tax abatement for up to 10 years on a manufacturer's new investment and annual capitalized additions. In order to qualify, tax exempt property must remain on the plant site at all times.

Digital Media Incentive provides a 25 percent tax credit on qualified production expenditures and a 35 percent tax credit for Louisiana resident labor expenditures. There are no minimum investment requirements and no caps on qualified expenditures. The incentive is eligible to digital interactive media productions in Louisiana, excluding largely static Internet sites and products regulated under the Louisiana Game Control Law.

Enterprise Zone provides a one-time \$2,500 tax credit per certified net new job, and either a 4 percent sales/use tax rebate on capital expenditures or an investment tax credit equal to 1.5 percent. The program is eligible to businesses that increase employment by at least 5 jobs within a specified time frame and hire 35 percent of new workers from one of four targeted groups. There are no minimum investment requirements.

Restoration Tax Abatement Program provides 5-year 100% property tax abatement for the expansion, restoration, improvement and development of existing commercial structures and owner-occupied residences. The building must be in a historic, downtown development or economic development district. Properties listed on the National Register of Historic Places are also eligible.

Small Business Loan Program provides loan guarantees and participations to banks in order to facilitate capital accessibility for businesses. Guarantees may range up to 75% of the loan amount, not to exceed a maximum of \$1.5 million. Loan participations of up to 40% are also available.

For more information, visit OpportunityLouisiana.com or contact:

Louisiana Economic Development

1051 North Third Street, Baton Rouge, LA 70802-5239

P.O. Box 94185, Baton Rouge, LA 70804-9185

(800) 450.8115 | (225) 342.3000

OpportunityLouisiana.com

INCENTIVES FOR DEVELOPERS

Property Tax Abatements and Credits

Federal incentives:

50% Bonus Depreciation – The new law allows an additional first-year depreciation deduction equal to 50% of the cost of improving Gulf Opportunity Zone property. In order to qualify, the property generally must be placed in service on or before December 31, 2007 or by December 31, 2008 (for Orleans Parish by December 31, 2010) in the case of non-residential real property and residential rental property. This

deduction is allowed for both regular tax and alternative minimum tax purposes for the taxable year in which the property is placed in service. The property which would be depreciable under these rules would be computer software and other property with a recovery period of 20 years or less, but more importantly, it would also apply to non-residential real property or residential rental property. This last category would include commercial real estate and also hotels, as hotels are not non-residential rental property but instead non-residential real property. Other types of commercial property listed above also could benefit from this.

Rehabilitation Tax Credit – The 20 percent credit available for qualified expenditures of certified historic structures is increased to 26 percent. The 10 percent credit available for qualified rehabilitation expenditures with respect to buildings placed in service prior to 1936 is increased to 13 percent. The increased amounts apply to expenditures paid or incurred prior to January 1, 2009 and thereafter the 20 and 10 percent credit apply. Again the expenditures must be incurred on or after August 28, 2005 and before January 1, 2009.

State Incentives:

Restoration tax abatement – The Restoration Tax Abatement (RTA) Program is an economic development incentive created for use by municipalities and local governments to encourage the expansion, restoration, improvement, and development of existing commercial structures and owner-occupied residences in Downtown Development Districts, Economic Development Districts, or Historic Districts. The RTA program does not exempt the acquisition cost of the structure. In addition, only equipment which becomes an integral part of that structure can qualify for this exemption (not machinery and equipment used in the business, i.e.: retail gondolas or movable property such as furniture and fixtures, etc.) *Note: an Enterprise Zone or Economic Development Zone is not a qualifying district.* Property owners may have ad valorem taxes abated for a five-year period on the improvements made to an existing property during which time assessments and property taxes would remain at their pre-improvement value. Again, the building must be in an historic, downtown development or economic development district.

Industrial Property Tax Exemption Program – This is Louisiana's original incentive program, for capital investments, and is for manufacturers only. It may be used by manufacturers new to the State as well as new investments and miscellaneous capital additions to existing facilities in Louisiana. Louisiana's Industrial Property Tax Exemption Program exempts new manufacturing facilities and expansions from all improvements to the land, buildings, machinery, equipment, and any other property that is part of the manufacturing process. The taxes may be exempted for up to ten years. Program benefits can be combined with those of other programs, such as the Enterprise Zone or Quality Jobs programs.

State Historic Tax Credits – For Louisiana income and franchise tax purposes, a historic rehabilitation tax credit of 25 percent of eligible costs and expenses incurred in the rehabilitation of a historic structure located in a downtown development district. The credit shall not exceed twenty-five percent of eligible costs and expenses of the rehabilitation. No taxpayer shall receive more than five million dollars of credit. This credit is transferable.

Sales/Use Tax Credits & Rebates

Inventory tax credit programs – Manufacturers, distributors and some retailers are allowed a credit of 100% of the amount of local inventory taxes paid against state corporate income and franchise tax liability.

Quality Jobs – This Program provides a cash rebate as an incentive to encourage targeted businesses to locate in Louisiana, create quality jobs and promote economic development. The cash rebate is an annual rebate for up to 10-years of 5% of gross annual payroll for minimum hourly wage rates of \$9.01, or 6% of

gross annual payroll for minimum hourly wage rates of \$11.59. A company must hire at least 5 new employees. Additionally, businesses that expand or locate are eligible for a state rebate of 4%, and a local rebate (depending of the local rate) for sales/use taxes paid on equipment, machinery and construction materials. Again, a company must hire at least 5 new employees or increase current workforce by 10%.

Enterprise Zone –The Enterprise Zone (EZ) Program is a JOBS incentive program which provides Louisiana Income and Franchise tax credits to a business hiring a minimum number of net new employees, 35% of these new jobs must be filled from one of four targeted groups. A business does not have to be investing money, just creating additional jobs. Because of the Jobs creation, Sales/Use Tax rebates may be available. EZs are areas with high unemployment, low income, or a high percentage of residents receiving some form of public assistance. Businesses that expand or locate in a designated enterprise zone are eligible for a state rebate of 4%, and a local rebate (depending of the local rate) for sales/use taxes paid on equipment, machinery and construction materials. A company must hire at least 5 new employees or increase current workforce by 10%.

Employee Training

On-the-Job Training – Employers can create a skilled and reliable workforce by training workers while on the job. Save 50% on wages for the duration of the training period.

Incumbent Worker Training – Employers can enable their current workforce to attain higher-level jobs within the organization, opening entry-level opportunities for new entrants to the workforce. Designed for current employees who seek career growth within the company. Save 50% on wages for the duration of the training period.

Customized Training – Employers in high-demand, high-growth industries with special training needs can access Customized Training services for new employees. Receive 50% up front for the cost of the training program.

Worker Tax Credits:

Work opportunity credit – Up to \$3,500 for the first year and \$5,000 for the second year for each new hire of someone on long-term family assistance.

Enterprise Zone – Businesses that expand or locate in a designated enterprise zone are eligible for a state income or corporate franchise tax credit of \$2500 (\$5,000 for aerospace and automobile parts manufacturers) for each new employee hired and rebate of a portion of City and State sales/use taxes paid on equipment, machinery and construction materials. A company must hire at least 5 new employees or increase current workforce by 10%.

Commercial Revitalization Deduction (federal) - Allows businesses that construct or rehabilitate commercial property to deduct 50 % of the costs the year of the project's completion, or 100 % of the total cost of the project over a 10-year period.

Zero Percent Capital Gains Rate (federal) - A business that holds an asset for at least five years does not have to pay taxes on the profit of its sale.

Wage Credit (federal) - Up to \$1,500 or 15 percent of an employee's salary up to \$10,000 for each employee who lives and works in the renewal community.

Increased Section 179 Deduction (federal) - Allows businesses that to claim a deduction (up to \$20,000 in additional expensing increasing to \$35,000 for property acquired after December 31, 2001) if the businesses

qualifies as a Renewal Community Business. This claim can be on certain depreciable property such as equipment and machinery.

New Market Tax Credits – Another aspect of the new law is that expansion of the new market tax credit provisions to any area within the Gulf Opportunity Zone. This allows qualified equity investments in the community development entities to get federal credit on income tax owed for investors. Again, because of this federal subsidy, the cost of capital to potential investors in rehabilitation and restoration within the City of New Orleans can result in considerably lower interest rates for such purposes. The new law has added, on top of the existing allocation of tax credits, \$300 million more tax credits to the Gulf Opportunity Zone for calendar year 2005 and 2006, and \$400 million for calendar year 2007 for qualified community development entities. These community development entities are currently in existence and able to do these types of transactions in Orleans Parish

Gulf Opportunity Zone

Gulf Opportunity Zone Tax-Exempt Bonds – Prior to the changes in the Internal Revenue Code in 1986, commercial establishments such as restaurants, hotels, motels, office buildings, etc., could be financed with tax-exempt bonds. This obviously keeps the borrowing costs down to the business trying to finance a new or renovated facility, since the lender of the money buying the tax-exempt bonds does not have to pay federal income tax on the interest earned. This results in considerably lower interest rates to the business (1.5% to 2%) under the new Section 1440N, the Gulf Opportunity Zone bond provisions. Tax-exempt bonds can now be issued for these various commercial purposes, and Louisiana has a maximum total of \$7.9 billion that can be issued. Certain restrictions apply to these types of bonds, including the fact that no golf courses, country clubs, massage parlors, hot tub/sun-tanning facilities, race tracks, or other gambling facilities, or off-premises alcohol facilities may be financed.

Innovative Financing

Industrial Revenue Bonds – Industrial Revenue Bonds can be issued by New Orleans Industrial Development Board to finance industrial sites and buildings, equipment, storage facilities and pollution abatement and control projects.

Payment in Lieu of Taxes (PILOT) – The Industrial Development Board will essentially own the facility and lease it back at a predetermined rate which will be less than the ad valorem on the facility. Timeframe is determined by a cost benefit analysis. Past PILOTs have ranged from 10 to 20 years.

BUSINESS RESOURCES

ACCION Texas-Louisiana dba ACCION Louisiana, a nonprofit, community based organization whose mission is to provide credit to small businesses that do not have access to loans from commercial sources. Through its loans and services, ACCION helps micro-entrepreneurs strengthen their businesses, stabilize and increase their incomes, create additional employment and contribute to the economic revitalization of their communities.

Loan amounts: \$500 to \$100,000

Interest Rate: 10.5%

Loan term: 6-120 months

Agency: ACCION Texas-Louisiana dba ACCION Louisiana

Telephone: (877) 620-4949 ext. 1570

Web: www.accionlouisiana.org

The **Arts Council of New Orleans** is a private, non-profit organization designated as the City's official arts agency. Now in its 35th year, the Arts Council serves as one of nine regional distributing agencies for state arts funds. On behalf of the City of New Orleans, it administers community arts grants and the Percent For Art program. The Arts Council also provides services to individual artists, start-up arts businesses, and non-profits through business and career planning, business development workshops, pro-bono legal assistance, collaborative arts marketing projects such as the NOLA Arts & Culture Big List and neworleansvoices.com, and group health insurance to arts businesses and non-profits. Additionally, the Arts Council produces the Arts Market of New Orleans, a monthly outdoor festival featuring high quality artists from around the region. The Arts Council also presents ArtsNewOrleans.org, a centralized, online interactive directory of local arts groups, venues, and artists of all disciplines in addition to a daily updated cultural events calendar.

Eligibility: To apply for service, please call (504)-523-1465, email gmeneray@artscouncilofneworleans.org or write to: Arts Council of New Orleans 818 Howard Avenue, Suite 300 New Orleans, LA 70113

Agency: Arts Council of New Orleans

Telephone: (504) 523-1465

Web: www.artscouncilofneworleans.org

Capital Access Project (CAP) is a nonprofit organization dedicated to supporting the creation of viable small, disadvantaged, minority, and women-owned businesses in the New Orleans metropolitan area. It offers a number of programs and services to support its mission. CAP programs include one-on-one consultation, business plan preparation/evaluation, business credit building, management/technical assistance, loan packaging, and certification assistance.

Eligibility: Small businesses, especially minority and women-owned operating (or planning to operate) in the New Orleans metropolitan area are welcome to inquire about CAP's programs and services, some of which are free, others of which charge a fee. There are no other eligibility requirements. There is no formal application process. Contact CAP at: info@capitalaccessproject.org

Agency: Capital Access Project, Inc. (CAP)

Telephone: (504) 821-4855

Web: www.capitalaccessproject.org

The **Contemporary Arts Center's (CAC)** Financial Services program assists other cultural non-profit and potentially for-profit entities with financial services ranging from bookkeeping to high level analysis including preparation for audits and tax services.

Eligibility: Small to mid-size non-profit and for-profit cultural-type institutions. For more information please contact ggruber@cacno.org.

Agency: Contemporary Arts Center

Telephone: (504)-528-3805

Desire NOLA is a 501 (c) (3) not-for-profit corporation formed by a group of young community leaders committed to rebuilding the Greater New Orleans area by assisting small businesses. Desire NOLA will accomplish this goal by providing grant and business development assistance to locally owned businesses that embody the unique culture and ambiance of New Orleans.

Agency: Desire NOLA

Telephone: (504) 289-0932 or (504) 450-4643 check numbers

Web: info@desirenola.org

Dillard University Economic Development Corporation (CDC)

Services offered include: (1) One-Stop information resource center (2) Computer literacy training (3) Grant Writing/Applying for 501(c)(3) status workshops (5) Free tax services (a) individual federal and state income (b) year round service (c) assist with IRS letters (d) amend returns (1040X) (e) assist with completing prior year returns

Eligibility: Minority-owned businesses

Agency: Dillard University Economic Development Corporation (CDC)

Telephone: (504) 816-4205
Web: www.dillard.edu

Good Work Network Business Development Services

BUSINESS CONSULTATION SERVICES: (1) Assessment of operational and financial capacity of your business (2) Individualized Development Plan for your business (3) Credit Counseling (4) Business Plan Assistance (5) Financial Planning Assistance (6) Loan Packing Assistance

TRAINING: (1) Entrepreneurship training (2) Quick Books training (3) Childcare Center Business Courses (4) Basic Computer Training (5) Specialized Training

BACK OFFICE SUPPORT SERVICES: (1) Accounting Services (2) Computer, Office Software, Internet access (3) IT Assistance

MARKET ACCESS SERVICES: (1) Market Research Assistance (2) Marketing Strategy Development Assistance (3) Web Page Design (4) Internet Marketing Assistance

Agency: Good Work Network
Telephone: (504) 309-2073
Web: www.goodworknetwork.org

Greater New Orleans, Inc. (GNOINC) The GNO, Inc. Mission is to serve as the catalyst for wealth creation in the Greater New Orleans region. GNO, Inc. will accomplish this by pursuing an aggressive agenda of business development - marketing the region - and product development - improving regional business conditions through policy, workforce and research initiatives.

The GNO, Inc. Vision is for the Greater New Orleans region to fulfill its potential as one of the best places in the country to grow a company, and raise a family. The ultimate indication of success for GNO, Inc. will be the presence of a robust and growing middle class in southeastern Louisiana.

Eligibility: All businesses are encouraged to visit the GNOINC web site, link their sites to the GNOINC site, and receive regular economic development e-mail updates from GNOINC. There is no formal application process

Agency: Greater New Orleans, Inc. (GNOINC)
Telephone: (504) 527-6900
Web: <http://www.gnoinc.org/>

The Disaster Contracting Assistance Center (DCAC) provides a central point of reference for businesses, especially minority-owned businesses, women-owned businesses and small- and medium-size enterprises, to register for and become aware of federal contracting opportunities. While the DCAC does not award contracts, our mission is to ensure that businesses understand the process and are aware when opportunities become available.

The DCAC does not award contracts itself. The DCAC guides potential vendors through the steps necessary to participate on federal contracting projects, including obtaining a Data Universal Numbering System (DUNS) number; registering with the Central Contractor Registration (CCR) database; registering to receive announcements on contracts of \$25,000 or more, among other things. The DCAC also provides contractors with links to other useful organizations such as the Small Business Administration (SBA) and the Federal Emergency Management Agency (FEMA).

Eligibility: The DCAC does not have any eligibility requirements. There is no formal registration/application process with the Disaster Contracting Assistance Center (DCAC)

Agency: Disaster Contracting Assistance Center (DCAC)
Telephone: 1-888-487-2362
Website: <http://www.disastercontractingassistance.gov/>

Supported and maintained by SBA's Disaster Assistance Customer Service Center located in Buffalo, NY

The Idea Village is a 501(c) (3) economic development organization whose mission is to identify, support and retain entrepreneurial talent in New Orleans. Since 2002, The Idea Village has engaged a powerful network of talented individuals committed to developing a vibrant entrepreneurial community in New Orleans.

To achieve this mission, The Idea Village has developed strategically integrated programs to drive business innovation in New Orleans, specifically, the annual Idea Village Entrepreneur Challenge, culminating in New Orleans Entrepreneur Week, and IDEAcorns™.

Eligibility: For-profit venture • Located in Orleans Parish • Generating current revenues of \$1 million • Employ a maximum of 10 employees • Demonstrated proof of concept through one or more of the following: revenue, customers, jobs, or market research supporting the need for the product or service • Display potential for job creation in the New Orleans region • Committed to rebuilding and growing business in New Orleans • Open to receiving professional coaching • Agree to report quarterly to The Idea Village on the progress of their business Fill out online application on www.ideavillage.org or call (504) 304-3284 or email innovation@ideavillage.org. The Idea Village is located at 515 Girod Street, New Orleans, LA

Agency: Idea Village

Telephone: (504) 304.3284

Website: www.ideavillage.org

Louisiana Economic Development works to reposition Louisiana as one of the nation's top states for business investment and economic opportunity. This is accomplished by improving Louisiana's economic competitiveness, strengthening the state's economic assets, cultivating new growth industries and enhancing small business innovation and entrepreneurship. For more information about Louisiana's competitive incentives, investment opportunities and business development programs, visit OpportunityLouisiana.com.

Eligibility: Visit LED's website for comprehensive eligibility requirements.

Agency: Louisiana Economic Development

Telephone: (800) 450.8115 or (225) 342.3000

Web: www.opportunitylouisiana.com

The **Louisiana Restaurant Association** is one of the largest business organizations in the state, representing more than 7,500 restaurant operations and related businesses. The LRA advocates on behalf of its members before governmental bodies throughout the state and serves as a liaison with state regulatory agencies.

Eligibility: There are no specific eligibility requirements. LRA members receive a number of benefits including a newsletter, access to the organization's research department, worker's compensation insurance, and payroll/credit card processing service discounts, among other things

Agency: Louisiana Restaurant Association (LRA)

Telephone: (504) 454-2277

Web: <http://www.lra.org/>

The **Louisiana Small Business Development Center Greater New Orleans Region**

provides free business counseling, technical assistance and business training. SBDC counselors are available to assist business owners in business recovery, business expansion, revised business strategies and business opportunities. Assistance is provided in many areas such as business planning, loan package preparation, web site development, logo design, marketing, and management, research, finding sources of funding, accounting and legal issues. Business training is provided on a variety of topics. All seminars are a small fee.

Eligibility: (1) Any small businesses in the Greater New Orleans area, including Orleans, Jefferson, Plaquemines, St. Charles, St. James, St. John the Baptist, Assumption, Lafourche and Terrebonne. (2) Any owner who is trying to return to the New Orleans area or an owner who is locating a business in the New Orleans area. Business start-ups welcome. A counseling request form must be completed. Call (504) 831-3730 or email lsbdc.gnor@lsbdc.org.

Agency: Louisiana Small Business Development Center

Telephone: (504) 831-3730

Web: www.lsbdc.org

Operation HOPE, Inc. is a national nonprofit organization providing free financial counseling, emergency preparedness and recovery seminars, and technical assistance to small businesses in greater New Orleans.

Eligibility: Open to any one in the Katrina/Rita damaged parishes
Agency: Operation HOPE, Inc.
Telephone: (504) 309-6153
Web: www.operationhope.org

Regional Loan Corporation offers loans from \$25,000 to \$250,000 through a grant from the Commerce Department's Economic Development Administration. Regional Loan Corporation is a Certified SBA (504) lender. Through its affiliate, Business Resource Capital, they offer SBA 7a loans.

Eligibility: All Small Businesses with tangible net worth less than \$7 million and average net income for the last two years of less than \$2.5 million
Agency: Regional Loan Corporation
Telephone: (504) 524-6172
Web: www.rlcsbidco.com

Fax Agency: Seedco Financial Services
Telephone: (504) 520-5727
Web: www.seedcofinancial.org/small-business

The Small Business Administration (SBA) is the federal agency with the mission of aiding, counseling, assisting and protecting the interests of the nation's small businesses and of helping small businesses recover from national disasters. The SBA offers a number of financial assistance, training, counseling, and disaster assistance recovery programs. The SBA offers a variety of disaster loan programs, including Home Disaster Loans, Business Physical Disaster Loans, and Economic Injury Disaster Loans, each designed to assist with a different aspect of recovering financially from a disaster. The SBA also provides training and counseling to small businesses in a number of subjects, including Entrepreneurial Development; Business and Community Initiatives; and, Women's Business Ownership, among others.

Eligibility: The U.S. Small Business Administration is once again accepting applications for Economic Injury Disaster Loans (EIDLs) Business owners who were adversely affected by the hurricanes of 2005 may qualify for loans up to \$1.5 million at a 4 percent interest rate, with up to a 30-year term. There are restrictions with respect to loan amounts (depending on the type of loan), loan term, and loan purpose. Applicants must also have a credit history acceptable to the SBA, and be able to show the ability to repay the loan. Collateral is also required for almost all business loans. Businesses may apply directly to the SBA for possible disaster assistance. Homeowners and renters must register with FEMA to obtain a FEMA Registration ID Number by calling 1-800-621-3362. There are several SBA centers in the greater New Orleans area
Agency: Small Business Administration (SBA)
Telephone: (504) 589-6685
Web: http://www.sba.gov/disaster_recov/

Southern University at New Orleans Small Business Development Center (SBDC at SUNO)
The SBDC at SUNO promotes the formation and growth of small businesses by providing counseling services, educational training and general information on resources available to small business. The SBDC at SUNO is a professionally staffed resource center for small and disadvantaged businesses, providing in-depth, one-on-one counseling services, and personalized management services to small businesses.

Eligibility: Any small business or individual who wants to start a business. SUNO-SBDC 6801 Press Drive, Bldg. 30A New Orleans, LA 70126 (504) 286-5308
Agency: Southern University at New Orleans (SUNO)
Telephone: (504) 286-5308
Web: <http://www.suno-sbdc.com/>

Stay Local!

Stay Local! is a city-wide initiative for creating a strong economy based on locally owned and operated businesses. Stay

Local! encourages consumers to shop locally while helping independent businesses compete more effectively. Stay Local! a project of The Urban Conservancy, establishes a local business alliance dedicated to working with and for locally-owned and operated businesses in New Orleans. The project educates consumers about how their spending decisions impact their community while simultaneously working with business owners and managers to generate creative solutions to the changing economic landscape of the city. Stay Local! will:

Through its searchable online directory of over 1000 local businesses, its print Neighborhood Guide & Maps, and its ongoing advocacy efforts, Stay Local! connects the drivers of New Orleans' local economy to resources, each other, and new markets.

Here is a link to our neighborhood guides:

<http://staylocal.org/biz/guides/>

Eligibility: All locally-owned and operated businesses within the Greater New Orleans metropolitan (5-parish) area are eligible.

Agency: Urban Conservancy

Telephone: (504)-617-6618

Web: <http://staylocal.org/>

Women's Business Resource Center (WBRC) provides free one-on-one business counseling; technical assistance, loan application assistance, SBA 8A & SDB application assistance, entrepreneurial training and business-related seminars. The BRC seeks to address the entrepreneurial responsibilities, challenges, and opportunities that come along with business ownership. The program is designed to support women in all phases of enterprise development, as well as encourage them along the way. By providing access to education and training, mentors, business and professional consultants, our goal is to increase the visibility of women business owners' participation in the Greater New Orleans area. Our primary target market is women, but men are encouraged to participate.

Eligibility: Small and emerging businesses

Agency: Women's Business Resource Center / Urban League of Greater New Orleans

Telephone: (504) 620-2332

Web: www.urbanleagueneworleans.org

Women's Business Enterprise Council South (WBEC South)

The WBEC South administers a reliable WBE certification program, which enables approved businesses to be included in a national database of WBE's that is accessed by major corporations throughout the U.S. The WBEC South also acts as advocacy and promotional organization for WBE's in the Gulf Coast region. WBE Certification candidates undergo a stringent screening process which ensures that all the firms in the database are legitimately owned, managed, and controlled by women. Candidates must fill out an application and subsequently submit additional documentation. A site visit by a program official is also required.

Eligibility: All prospective members must provide clear and documented evidence that at least 51% or more of the business is women-owned, managed, and controlled. The business must have been open for at least six months. The business owner must be a U.S. citizen or legal resident alien. Additional criteria relate to management control, capital/expertise contribution, and self-sufficiency. The required on-line application can be accessed via the WBEC South website: <http://www.wbecsouth.org/>

Agency: Women's Business Enterprise Council South (WBEC South)

Telephone: (504) 680-1886

Web: <http://www.wbecsouth.org/>

USEFUL PHONE NUMBERS

Agency	Phone Numbers	Address	City	State	Zip	Website
ATF (Bureau of Alcohol, Tobacco and Firearms)	(504) 841-7000					www.atf.gov/field/neworleans
Better Business Bureau	(504) 581-6222	710 Baronne Street Suite C	New Orleans	LA	70113	www.neworleans.bbb.org
Bureau of Revenue	(504) 658-1666 Fax (504) 658-1605	1300 Perdido Street Room 1W15	New Orleans	LA	70112	www.nola.gov
Bureau of Revenue (ABO)	(504) 658-1695 Fax (504) 658-1605	1300 Perdido Street Room 1W15	New Orleans	LA	70112	www.nola.gov
Chamber of Commerce	(504) 799-4260 Fax (504) 799-4259	1515 Poydras Street Suite 1010	New Orleans	LA	70112	www.neworleanschamber.org
City Planning Commission	(504) 658-7000 Fax (504) 658-7032	1340 Poydras Street 9 th Floor	New Orleans	LA	70112	www.nola.gov
Council District A (Susan G. Guidry)	(504) 658-1010 Fax (504) 658-1016	1300 Perdido Street 2W80	New Orleans	LA	70112	www.nocitycouncil.com
Council District B (Stacy S. Head)	(504) 658-1020 Fax (504) 658-1025	1300 Perdido Street 2W10	New Orleans	LA	70112	www.nocitycouncil.com
Council District C (Kristin Gisleson Palmer)	(504) 658-1030 Fax (504) 658-1037	1300 Perdido Street 2W70	New Orleans	LA	70112	www.nocitycouncil.com
Council District D (Cynthia Hedge-Morrell)	(504) 658-1040 Fax (504) 658-1048	1300 Perdido Street 2W20	New Orleans	LA	70112	www.nocitycouncil.com
Council District E (Jon D. Johnson)	(504) 658-1050 Fax (504) 658-1058	1300 Perdido Street 2W60	New Orleans	LA	70112	www.nocitycouncil.com
Council Member At Large (Arnie Fielkow)	(504) 658-1060 Fax (504) 658-1068	1300 Perdido Street 2W40	New Orleans	LA	70112	www.nocitycouncil.com
Council Member At Large (Jacquelyn Brechtel Clarkson)	(504) 658-1070 Fax (504) 658-1077	1300 Perdido Street 2W50	New Orleans	LA	70112	www.nocitycouncil.com
Council on Aging	(504) 361-0844 Fax (504) 361-4415	1111 Newton Street #101	New Orleans	LA	70114	www.councilonaging.com
	(225) 342-9905	P. O. Box	Baton	LA	70821	www.dss.state.la.us

Department of Social Services (Child Day Care)	Fax (225) 342-9690	3078	Rouge			
Film Commission	(504) 658-0923	1340 Poydras St. Suite 1000	New Orleans	LA	70112	www.filmneworleans.org
French Market Corporation	(504) 522-2621 Fax (504) 596-3419	1008 N. Peters Street	New Orleans	LA	70116	www.frenchmarket.org

USEFUL PHONE NUMBERS CONT.

Agency	Phone Numbers	Address	City	State	Zip	Website
French Market Corporation (Flea Market)	(504) 596-3420	1235 N. Peters Street	New Orleans	LA	70116	www.frenchmarket.org
Greater New Orleans Inc.	(504) 527-6900 Fax (504) 527-6970	365 Canal Street Suite 2300	New Orleans	LA	70130	www.gnoinc.org
Historic District Landmarks Commission (HDLC)	(504) 658-7040 Fax (504) 658-3802	1340 Poydras Street #1152	New Orleans	LA	70112	www.nola.gov
Internal Revenue Service (IRS)	(504) 558-3344 (800) 829-4933 Fax (859) 669-5760	1555 Poydras Street #2100	New Orleans	LA	70112	www.irs.gov
Jefferson Parish Economic Development Commission (JEDCO)	(504) 833-1881 Fax (504) 833-7676	3445 N. Causeway Blvd #300	Metairie	LA	70002	www.jedco.org
Jefferson Parish Economic Development Commission (JEDCO) Occupational license (Eastbank & Westbank)	(504) 363-5637 Fax (504) 363-5644	Gretna Courthouse, 200 Derbigny Street 1st Floor	Gretna	LA	70053	www.jedco.org
Jefferson Parish Government	(504) 736-6100 Fax (504) 736-6778	1221 Elmwood Park Blvd. #403	Jefferson	LA	70123	www.jeffparish.net
Kenner City Hall	(504) 468-7200	1801 Williams Blvd.	Kenner	LA	70062	www.kenner.la.us
Listing of Business in Orleans Parish	(504) 658-1500	N/A	N/A	N/A	N/A	www.nola.gov
Louisiana Board of Cosmetology	(225) 756-3404 (866) 257-7901 Fax (225) 756-3410	11622 Sunbelt Court	Baton Rouge	LA	70809	www.lsbc.louisiana.gov
Louisiana Department of Wildlife & Fisheries	(225) 765-2800	2000 Quail Drive	Baton Rouge	LA	70808	www.wlf.louisiana.gov
Louisiana Recreational & Used Motor Vehicle Commission	(800) 256-2977 (225) 925-3870 Fax (225) 925-3869	3132 Valley Creek Drive	Baton Rouge	LA	70808	www.lrumvc.louisiana.gov
Louisiana Secretary of State (1st Stop Shop)	(225) 925-4584	8585 Archives Avenue	Baton Rouge	LA	70809	www.sos.louisiana.gov
Louisiana Secretary of State (Corporate Office)	(225) 925-4704 Fax: (225) 922-0435	8585 Archives Avenue	Baton Rouge	LA	70809	www.sos.louisiana.gov
Small Business Management &	(504) 286-5308	6801 Press Drive	New Orleans	LA	70126	www.suno.edu

Development Institute (SUNO)						
Louisiana Small Business Development Center	(504) 831-3730 Fax (504) 831-3735	3330 N. Causeway Blvd. #427	Metairie	LA	70002	www.lsbdc.org
Mayor's Office	(504) 658-4900 Fax (504) 658-4938	1300 Perdido Street, 2 nd Floor	New Orleans	LA	70112	www.nola.gov

USEFUL PHONE NUMBERS CONT.

Agency	Phone Numbers	Address	City	State	Zip	Website
New Corp	(504) 539-9340	2900 St. Bernard Avenue	New Orleans	LA	70119	www.newcorpbac.net
New Orleans Police Department	(504)					
New Orleans Redevelopment Authority (NORA)	(504) 658-4400	1340 Poydras St., Suite 600	New Orleans	LA	70112	www.noraworks.org
New Orleans Regional Business Park	(504) 254-4603 Fax (504) 253-8270	13801 Old Gentilly Road	New Orleans	LA	70129	www.norbp.com
Notarial Archives	(504) 568-8577 Fax (504) 568-8599	1340 Poydras Street 5th Floor	New Orleans	LA	70112	www.notarialarchives.org
Packaging Labels	(504) 896-1379	N/A	N/A	N/A	N/A	www.dhh.la.gov
Public Works Department	(504) 658-8000 (504) 658-8007	1300 Perdido St. 6W03	New Orleans	LA	70112	www.nola.gov
Regional Loan Corporation	(504) 524-6172 Fax (504) 524-0002	330 Camp Street	New Orleans	LA	70130	www.rlcsbidco.com
Registrar of Conveyance	(504) 592-9170 Fax (504) 592-9192	1340 Poydras Street 4th Floor	New Orleans	LA	70112	www.oreanscdc.com
Safety & Permit (Zoning)	(504) 658-7125 Fax (504) 658-7210	1300 Perdido Street Room 7E05	New Orleans	LA	70112	www.nola.gov
Safety & Permits (Building)	(504) 658-7130 Fax (504) 658-7210	1300 Perdido Street Room 7E05	New Orleans	LA	70112	www.nola.gov
Safety & Permits (Plan Review)	(504) 658-7115 Fax (504) 658-7212	1300 Perdido Street Room 7E07	New Orleans	LA	70112	www.nola.gov
Safety & Permits (Taxi Cab Bureau)	(504) 658-7102 Fax (504) 658-7213	1300 Perdido Street Room 2W84	New Orleans	LA	70112	www.nola.gov
Service Corps Of Retired Executives (SCORE)	(504) 589-2356 Fax (504) 589-2339	365 Canal Street Suite 2820	New Orleans	LA	70130	www.score.org
Sewerage & Water Board of New Orleans (East Bank)	(504) 529-2837 Fax (504) 585-2455	625 Saint Joseph St.	New Orleans	LA	70165	www.swbno.org
State of Louisiana Alcohol and Tobacco Control	(504) 568-7069 Fax (504) 568-7065	1555 Poydras Street #2130	New Orleans	LA	70112	www.atc.rev.state.la.us
State of Louisiana Department of Revenue and Taxation	(504) 568-5233 Fax (504) 568-7985	1555 Poydras Street #2100	New Orleans	LA	70112	www.rev.state.la.us
	(800) 256-7777	N/A	N/A	N/A	N/A	http://www.louisiana.gov/Go

State of Louisiana Government Directory						vernment/Departments/
U.S. Food & Drug Administration	(800) 216-7331 (504) 219-8818 Fax: (504) 219-8813	2424 Edenborn Avenue	Metairie	LA	70001	www.fda.gov

USEFUL PHONE NUMBERS CONT.

Agency	Phone Numbers	Address	City	State	Zip	Website
U.S. Food & Drug Registration	(504) 896-1379	210 State Street 4th Floor	New Orleans	LA	70118	www.fda.gov
U.S. Patent and Trademark Office	(800) 786-9199 (571) 272-1000 Fax (571) 273-8300	N/A	N/A	N/A	N/A	www.uspto.gov
U.S. Small Business Administration	(504) 589-6685 (504) 589-2705 Fax (504) 589-2339	365 Canal Street #2820	New Orleans	LA	70130	www.sba.gov
Vieux Carre Commission	(504) 658-1420 Fax (504) 6586742	334 Royal Street 2nd Floor	New Orleans	LA	70130	www.nola.gov
State of Louisiana Alcohol and Tobacco Control	(504) 568-7069 Fax (504) 568-7065	1555 Poydras Street #2130	New Orleans	LA	70112	www.atc.rev.state.la.us
State of Louisiana Department of Revenue and Taxation	(504) 568-5233 Fax (504) 568-7985	1555 Poydras Street #2100	New Orleans	LA	70112	www.rev.state.la.us

"Thank You for
Doing Business
with the City of
New Orleans"

